

Department of Finance		Fund: 8022a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> California Military Family Relief Fund		
<u>Legal Citation/Authority</u> Chapter 546, Statutes of 2004 (SB 1162) Revenue and Taxation Code section 18706		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds - Non Federal	
<u>Purpose</u> This fund was created to deposit voluntary contributions made by taxpayers in excess of their tax liability to provide financial aid grants to eligible members of the California National Guard who are California residents, who have been called to active duty.		
<u>Administering Agency/Organization Code</u> Military Department/Org 8940		
<u>Major Revenue Source</u> Contributions made by taxpayers in excess of their tax liability.		
<u>Disposition of Fund (upon abolishment)</u> Section 18709 (d) states: "Notwithstanding the repeal of this article, any contribution amounts designated pursuant to this article prior to its repeal shall continue to be transferred and disbursed in accordance with this article as in effect immediately prior to that repeal."  Chapter 653, Statutes of 2014 (AB 2664), Section 2 (a) states: "On January 1, 2015, any and all moneys remaining in the California Military Family Relief Fund established pursuant to Chapter 564 of the Statutes of 2004 are hereby transferred to, and become part of, the California Military Support Fund, in accordance with Section 412.5 of the Military and Veterans Code."		
<u>Appropriation Authority</u> Section 18707 provides that all money transferred to the California Military Family Relief Fund, upon appropriation by the Legislature, will be allocated as follows: <ul style="list-style-type: none"><li>To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.</li><li>To the Military Department for the establishment of financial aid grants to members of the California National Guard who are California residents, who have been called to active duty.</li></ul>		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will		

become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund.

**Comments/Historical Information**

Pursuant to Section 18709, this article will remain in effect only until January 1 of the fifth taxable year following the first appearance of the California Military Family Relief Fund on the tax return, and as of that date is repealed, unless a later enacted statute, which is enacted before the applicable date, deletes or extends that date.

September 2019: Fund abolished pursuant to Chapter 653, Statutes of 2014 (AB 2664), Section 2 (a).